



NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM TAX REPORT INSTRUCTIONS

The City of Allentown has established a Neighborhood Improvement Zone (NIZ) in accordance with Act 50 of 2009 and Act 26 of 2011 and your business location is within the NIZ. Most state and local taxes collected from businesses located in and individuals working within the NIZ will be used to repay bonds issued by the Allentown Neighborhood Improvement Zone Authority to fund various economic development projects within the NIZ, including an arena.

Pennsylvania law requires all businesses within the NIZ to complete this report annually so that the local taxes may be transferred to the NIZ Fund established for the redevelopment projects.

All businesses within the NIZ must complete the report on an annual basis by Jan. 30, identifying the type and amount of all taxes remitted to the Commonwealth during the previous calendar year. **Note, however, the first annual report due Jan. 30, 2012, should report all local taxes remitted to the local taxing authority between July 1 and Dec. 31, 2011.** Businesses within the NIZ must complete Sections 1 through 6 and have the report notarized.

The following businesses within the NIZ must complete this report:

- **NIZ Qualified Business:** Any sole proprietorship, corporation, limited liability company, partnership or association that conducts business or provides services within the borders of the NIZ.
- **Professional Sports Organization:** Any sole proprietorship, corporation, limited liability company, partnership or association that owns a professional sports franchise and conducts professional athletic events at the sports arena facility or facility complex within the NIZ zone.
- **Construction Contractors, Vendors and Concessionaires:** Any such entities at the sports arena facility or facility complex within the NIZ zone.

The completed report must be mailed to:

City of Allentown
Attention: Office of Finance Director
435 Hamilton St.
Allentown, PA 18101

Questions regarding the report may be directed to Office of the Finance Director at 610-437-7500.

General Instructions for Completing NIZ Tax Report

Each business within the NIZ must use the schedules in this report to identify local taxes attributable to the location(s) within the NIZ.

To determine taxes paid, the schedules require businesses to identify tax payments and tax refunds.

For businesses whose only location is within the NIZ, the local tax amounts will be the same as the taxes attributable to the location within the NIZ.

Businesses also will need to identify the amount of local taxes paid to each local taxing authority with respect to local wage/earned income taxes withheld from or paid directly to employees working inside the NIZ.

Refund payments issued by the local taxing authority as the result of an overpayment, the submission of an amended tax return or a successful petition for refund must be documented on each schedule within the Report in columns C and D. Any businesses with more than one location within the NIZ must submit separate reports for each location within the NIZ, unless doing so would place undue burden upon the taxpayer.

With respect to the Employer Wage/Earned Income Tax and Local Service Tax Payments must be identified by the calendar quarter in which they were remitted. Calendar quarters are as follows:

- 1st Quarter: Jan. 1 through March 31
- 2nd Quarter: April 1 through June 30
- 3rd Quarter: July 1 through Sept. 30
- 4th Quarter: Oct. 1 through Dec. 31

NOTE: Only local tax remittances should be recorded within the tax report. Do not include State tax information.

NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM ANNUAL TAX REPORT

1. Business Information

Calendar Year: _____

Legal Name: _____

Doing Business As (DBA)/Trade Name: _____

Address 1 within NIZ: _____ City: _____ State: _____ ZIP Code: _____

Date business commenced operations in the NIZ: _____

Address 2 within NIZ: _____ City: _____ State: _____ ZIP Code: _____

Date business commenced operations in the NIZ: _____

If more than two business locations are within the NIZ, please identify additional locations on a separate sheet.

2. Business Tax Account Information

Federal Employer Identification Number: _____ PA Sales/Use Tax License Number: _____

PA Employer Withholding Account Number: _____ PA Corporate Tax Account Number: _____

Allentown Business Account Number: _____

3. Contact Information

All questions concerning this report should be directed to the following contacts:

Name: _____ Title: _____

Telephone: _____ Email Address: _____

Name: _____ Title: _____

Telephone: _____ Email Address: _____

4. Business Information

Describe the type of business, principal product or service and parent company, if any:

How many employees are working within the NIZ? _____

5. Per Act 32, are you an employer that has elected to file a combined return? ____ (yes) ____ (no) If so, please identify the County with whom you are filing and the identity of the local tax collector.

Employer Wage/Earned Income Tax Schedule

Employers with business locations within the NIZ must identify local wage and/or earned income taxes remitted to the local taxing authority which was withheld from compensation paid to employees at the business location(s) within the NIZ.

Businesses will need to identify the amount of local taxes paid to each local taxing authority with respect to local wage/earned income taxes withheld from or paid directly to employees working inside the NIZ. The total amount of local wage/earned income taxes withheld from or paid is to be listed in Column A. The total amount of local wage/earned income taxes withheld from or paid to employees working inside the NIZ who are residents of the City of Allentown are to be listed in Column B. The total amount of local wage/earned income taxes withheld from or paid to employees working inside the NIZ who are residents of municipalities other than the City of Allentown are to be listed in Column C (Please provide a separate schedule listing the amount withheld or paid per quarter for each municipality other than the City of Allentown, including the name of such municipality). Similarly, separate schedules listing the amount of refunds granted with respect to each municipality (Column D) is required (Columns A, B and C should reconciled with quarterly tax returns filed with the EIT Officer).

Businesses are encouraged to consult payroll providers and company accounting records to determine employer withholding paid to each local taxing authority and refunded during each quarter of the calendar year.

5. Tax Report	COLUMN A Total Payments per Quarter: Location(s) within NIZ	COLUMN B Total Payments per Quarter: Allentown Residents	COLUMN C Total Payments per Quarter: Non-Allentown Residents*	COLUMN D Refunds Granted: Location(s) within NIZ
1st Quarter				
2nd Quarter				
3rd Quarter				
4th Quarter				
Total				

* Please add a schedule listing the aggregate amounts required by Column C for each municipality in which employees working within the NIZ reside and/or to whom local wage/earned incomes taxes were remitted.

Local Service Tax Schedule

Taxpayers must identify the Local Service Taxes remitted to the City of Allentown which were withheld from compensation paid to employees at business location(s) within the NIZ (Location(s) within NIZ).

5. Tax Report (continued)	COLUMN A Total Payments per Quarter: Local Service Taxes	COLUMN D Refunds Granted: Local Service Taxes
1st Quarter		
2nd Quarter		
3rd Quarter		
4th Quarter		
Total		

Business Privilege Tax Schedule

All businesses must identify business privilege tax payments remitted to the City of Allentown.

5. Tax Report (continued)	COLUMN A	COLUMN D
	Total Payments per Year: Business Privilege Taxes	Refunds Granted: Business Privilege Taxes
Total		

6. Tax Remittance Summary

Add all the Column A totals from each tax schedule to arrive at the sum of local taxes remitted to local taxing authorities by qualified businesses within the NIZ, and enter the figure below:

\$ _____

Add all the Column D totals from each tax schedule to arrive at the sum of local taxes refunded to location(s) within the NIZ, and enter the figure below:

\$ _____

Taxpayer Affirmation

"I hereby affirm under penalties prescribed by law that this report, including any accompanying schedules, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete report."

Signature of authorized
taxpayer representative: _____

Notary:

Subscribed and sworn to before me this _____ Day of _____ in the Year _____

Signature: _____

My Commission Expires on: _____

(Seal/Stamp)